

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

M.O.R.E., LLC, et al.,  
Plaintiffs,

v.

UNITED STATES OF AMERICA,  
Defendant.

Case No. 12-cv-03609-JST

**ORDER LIFTING STAY OF CASE**

Re: ECF No. 57

On October 15, 2013, the Court stayed this action per the parties' stipulated request and pending the resolution of proceedings in a U.S. Tax Court case that substantially overlapped with this case. ECF No. 57. The Court ordered the parties to appear at a case management conference on March 5, 2014, *id.*, but in light of the ongoing proceedings at the U.S. Tax Court, the Court continued the case management conference twice. The case management conference was eventually held on December 3, 2014. *See* ECF Nos. 61, 65, 68.

In preparation for the December 3, 2014 case management conference, the parties filed a Joint Case Management Statement in which they informed the Court that the proceedings at the U.S. Tax Court had concluded without having an effect on the tax liability at issue in this case. ECF No. 66 at 2. The parties also stated that they would file concurrently with the Case Management Statement a stipulated request to amend the current scheduling order in light of the conclusion of the Tax Court proceedings and outstanding and incomplete discovery. *See id.* at 5.

At the December 3, 2014 case management conference, the Court set a new case management conference for January 28, 2015. *See* ECF No. 68. At the January 28, 2015 case management conference, the Court set, with the parties' input, a new schedule for the case. *See* ECF No. 72.

1 Accordingly, the Court issues this Order with the purpose of giving form to what the  
2 parties' actions have already made clear—that is, the Court hereby lifts the stay of this case *nunc*  
3 *pro tunc* in light of the resolution of the proceedings in the U.S. Tax Court and as of December 3,  
4 2014.

5 IT IS SO ORDERED.

6 Dated: May 28, 2015

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9 JON S. TIGAR  
United States District Judge

United States District Court  
Northern District of California